



Montana E-File 2003 Test Packet

Montana Test 5

Based on Federal Test 10

Forms: Form 2S (Form 2 included if Form 2S is not supported)
Form W (Social Security Worksheet)

Return Status: Refund - Direct Deposit

Name and SSN: Caesar, Test J 400-00-6822 (primary)
Caesar, Cleo 400-00-6823 (spouse)

Address: 428 Adams Street
Ronan, MT 59864

Filing Status: (2) Married filing joint return

Residency: Full year resident

Exemptions: Total (5) - 1 regular, 1 spouse
2 dependent, 1 handicapped

Deduction: Standard

Adj. Federal AGI: \$6,000 Medical Savings Account on line 19

Documents: W2's use MT for the state

Notes: Direct Deposit (Checking)

Full Year Resident - Short Form 2S - Individual Income Tax Return

MONTANA
2003
Full Year Resident ONLY
Filing from a Montana Address

All other returns and refunds mail to:
 Dept. of Revenue
 PO Box 6577
 Helena, MT 59604-6577

For tax due mail to:
 Dept. of Revenue
 PO Box 6308
 Helena, MT 59604-6308

Round To nearest dollar. If no entry leave blank

Last Name Caesar		First Name and Middle Initial Test J		Social Security No. 400-00-6822	
Spouse's Last Name if Different Caesar		Spouse's First Name and Middle Initial Cleo P.		Spouse's Social Security No. 400-00-6823	
Mailing Address (Montana Addresses Only) 428 Adams Street			City Ronan		
			Zip Code + 4 MT 59864		

Filing Status Check One	1. Single <input type="checkbox"/>	2. Married Filing Joint Return <input checked="" type="checkbox"/>	3. Head of Household (see Instructions) <input type="checkbox"/>	File on or Before April 15, 2004
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Exemptions					All filers are entitled to at least one exemption													
Regular					65 or Over													
Blind																		
1. Yourself <input checked="" type="checkbox"/>					Enter number checked 1													
2. Spouse <input checked="" type="checkbox"/>					Enter number checked 1													
3. Dependents					3. Dependents 2													
Do not claim yourself or spouse					4. Handicapped Dependent 1													
<table border="1"> <thead> <tr> <th>Dependent's Name</th> <th>Dependent's Social Security Number</th> <th>Relationship</th> </tr> </thead> <tbody> <tr> <td>Sally</td> <td>400-55-3010</td> <td>daughter</td> </tr> <tr> <td>Julius</td> <td>400-93-4010</td> <td>son</td> </tr> </tbody> </table>					Dependent's Name	Dependent's Social Security Number	Relationship	Sally	400-55-3010	daughter	Julius	400-93-4010	son	5. Add lines 1, 2, 3 and 4 (if additional dependents, see instructions) Total Number Exemptions 5				
Dependent's Name	Dependent's Social Security Number	Relationship																
Sally	400-55-3010	daughter																
Julius	400-93-4010	son																

6. Wages, salaries, tips, etc.....Attach W-2(s)	6.	62,000
7. Taxable interest income.....Attach Federal Schedule if over \$1,500	7.	390
8. Dividend income.....Attach Federal Schedule if over \$1,500	8.	
9. Federal taxable pensions, IRA distributions, annuitiesAttach 1099R's	9.	4,420
10. Unemployment, alimony, state refund, etc. specify	10.	
11. Total of lines 6 thru 10 Total	11.	66,810
12. Adjustments: moving expense, IRA, alimony, student loan interest, etc., specify Student Loan	12.	74
13. Federal adjusted gross income (subtract line 12 from line 11)..... Total	13.	66,736

14. Add: Interest on state and county municipal bonds (non-Montana) and/or federal refund (see instructions)	14.	
Subtract:		
15. Exempt pension and annuity income - see Worksheet IV, page 13	15.	
16. Interest exclusion for elderly	16.	
17. Interest exclusion for savings bonds, etc. specify	17.	
18. Unemployment	18.	
19. Other reductions (including tips, etc.) Refer to page 5 of instructions..... MSA	19.	6,000
20. Total adjustments decreasing income (add lines 15 thru 19) Total	20.	6,000
21. Montana adjusted gross income (add lines 13 and 14, subtract line 20) Total	21.	60,736

22. a. Standard deduction - see Worksheet V, page 13. a. <input checked="" type="checkbox"/>	22a.	6,660	b(i) - b(ii) = 22b.
b(i) Federal income taxes paid or withheld in 2003..... b. <input type="checkbox"/>	22b.		
NEW b(ii) 2003 Federal Advance Child Credit..... b(ii) <input type="checkbox"/>	23.	8,900	
23. Multiply \$1,780 times the number of exemptions.....			
24. Add lines 22 and 23..... Total	24.	15,560	
25. Taxable income. Subtract line 24 from 21 (If less than zero enter zero)..... Total	25.	45,176	
26. Tax on amount on line 25 from tax table on back of this form.....	26.	3,074	
27. In boxes below, enter any amount you and your spouse would like to contribute. See instructions.			

Nongame Wildlife Program	Child Abuse Prevention	Agriculture in MT Schools	
28. <input type="text"/>	29. <input type="text"/>	30. <input type="text"/>	Enter amounts in boxes..... Total
			31. 3,074
32. Montana tax withheld.....Attach withholding statements W-2(s), 1099(s) etc. 32.			4,340
33. Elderly Homeowner/Renter Credit.....Attach Form 2EC 33.			
34. Add lines 32 and 33..... Total			4,340
35. If line 34 is larger than line 31 enter difference (refunds of more than \$1.00 will be issued)..... Refund			1,266

If you wish to use direct deposit enter your RTN# and ACCT# below. See instructions Direct Deposit Checking <input checked="" type="checkbox"/>	
RTN# 2531745176	ACCT# 12389
Savings <input type="checkbox"/>	
36. If line 31 is larger than line 34 enter difference..... Tax Due 36.	
If you chose to pay your tax due by credit card visit our website at www.discoveringmontana.com/revenue and enter your confirmation number here. See instructions on page 11.	
37. Penalties (see instructions for calculation of penalties)	
Under Pay <input type="text"/>	Late File <input type="text"/>
Late Pay <input type="text"/>	Interest <input type="text"/>
Total of Boxes 37.	
38. Add lines 36 and 37. Attach check or money order for full amount if \$1.00 or more.	
Payable to the Department of Revenue..... Total Due 38.	
Include your payment with the payment coupon provided in this booklet.	

Name, address and telephone number of preparer	May the DOR discuss this return with the preparer shown? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/>	Check box if you do not need state income tax forms and instructions mailed to you next year. <input type="checkbox"/>
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REPORT YOUR INCOME

ATTACH WITHHOLDING STATEMENTS

SIGN YOUR RETURN

Your signature is required _____ Date _____ Telephone number _____ Spouse signature (if filing jointly, both must sign) _____ Date _____

I declare under penalty of false swearing that the information in this return and attachments is true, correct and complete.

2003 Montana Individual Income Tax Return Form 2

03

or Fiscal year beginning _____, 2003 and ending _____, 2004.

Last Name Caesar		First Name and Middle Initial Test J		<input type="checkbox"/> Deceased	Social Security No. 400-00-6822	
Spouse's Last Name if Different Caesar		Spouse's First Name and Middle Initial Cleo P.			Spouse's Social Security No. 400-00-6823	
Mailing Address 428 Adams Street				City Ronan	State MT	Zip Code+4 59864
Filing Status Check One <input type="checkbox"/> 1. Single <input checked="" type="checkbox"/> 2. Married filing joint return <input type="checkbox"/> 3. Married and both filing separate returns on this form <input type="checkbox"/> 4. Married and both filing separate returns on separate forms <input type="checkbox"/> 5. Married filing separate return and spouse is not filing <input type="checkbox"/> 6. Head of Household (see instructions)						
Residency Check One <input checked="" type="checkbox"/> 1. Resident Full Year <input type="checkbox"/> 2. Nonresident Full Year <input type="checkbox"/> 3. Resident Part Year Give date of change month year State moved to: State moved from:						
Exemptions						
Regular <input checked="" type="checkbox"/> 65 or Over <input type="checkbox"/> Blind <input type="checkbox"/>						
1. Yourself <input checked="" type="checkbox"/> Enter number checked 1 1.						
2. Spouse <input checked="" type="checkbox"/> Enter number checked 1 2.						
3. Dependents 2 3.						
4. Handicapped Dependent 1 4.						
5. Add lines 1, 2, 3 and 4 (if additional dependents, see instructions) 5 5.						
Total Exemptions						

Enter amounts reported on federal return

6. Wages, salaries, tips, etc. Attach copies of W-2(s) from all states 6.
7. Taxable interest income Attach Federal Schedule if over \$1,500 7.
8. Dividend income Attach Federal Schedule if over \$1,500 8.
9. Net business income (loss) Attach Federal Schedule C or C-EZ 9.
10. Capital gain (or loss) Attach Federal Schedule D 10.
11. Supplemental gains (or losses) Attach Federal Form 4797 11.
12. Rents, royalties, partnerships, estates, trusts, etc.
Attach Federal Schedule E and Form 8582 and all K-1's 12.
13. Total IRA distributions a. 13b. Taxable amount } Attach all 13b.
14. Total pensions and annuities a. 14b. Taxable amount } 1099R's 14b.
15. Social security benefits a. **5,200** 15b. Taxable amount } 15b.
16. Net farm income (Loss) Attach Federal Schedule F 16.
17. Other income: State refund alimony 17.
- unemployment other (specify) 17.
18. Total of lines 6 thru 17 **Total** ⇒ 18.
19. Adjustments to income. Educator expenses IRA deduction 19.
- Student loan interest **74** Tuition and fees 1/2 SE Tax 19.
- Moving Expenses(Attach Form 3903) SE Health SE SEP, SIMPLE 19.
- Penalty on early withdrawal of savings Alimony paid Other 19.
20. Federal adjusted gross income (subtract line 19 from line 18) ⇒ 20.

Note: Line 20 must match your federal adjusted gross incomeRound to nearest dollar
if no entry leave blank

6.	62,000		6.
7.	390		7.
8.			8.
9.			9.
10.			10.
11.			11.
12.			12.
13b.			13b.
14b.			14b.
15b.	4,420		15b.
16.			16.
17.			17.
18.	66,810		18.
19.	74		19.
20.	66,736		20.

INCOME REPORTED FROM FEDERAL RETURN

ADDITIONS

21. Interest and dividends on state, county, or municipal bonds (Non-Montana) 21.
22. Federal income tax refunds/overpayment (see page 3, line 22 on instructions) 22.
23. Other additions, (see page 3, line 23 of instructions)
Specify 23.
24. Total additions to income (add lines 21 thru 23) **Total** ⇒ 24.
25. Add lines 20 and 24, enter result ⇒ 25.

21.			21.
22.			22.
23.			23.
24.	0		24.
25.	66,736		25.

REDUCTIONS

26. Farm Risk Management Account Attach Form FRM 26.
27. Interest exclusion for elderly 27.
28. Interest exclusion for savings bonds, etc. Specify 28.
29. Exempt pension & annuity income, (not soc. sec./disability) Attach Worksheet IV, Page 13 29.
30. Unemployment 30.
31. Medical Care Savings Account Attach Form MSA 31.
32. Family Education Savings Account (Attach name and social security number(s) of beneficiary) 32.
33. First Time Home Buyers Account Attach Form FTB 33.
34. **NEW** Health care professional loan payment exclusion 34.
35. Other reductions (see page 5, line 35 of instructions).
Specify 35.
36. Total reductions to income (add lines 26 thru 35) **Total** ⇒ 36.
37. Subtract line 36 from line 25. Enter here and on line 38, page 2 37.

26.			26.
27.			27.
28.			28.
29.			29.
30.			30.
31.	6,000		31.
32.			32.
33.			33.
34.			34.
35.			35.
36.	6,000		36.
37.	60,736		37.

ATTACH WITHHOLDING STATEMENTS HERE

Form 2 Page 2 - 2003 Social Security Number 400 / 00 / 6822

Column A (for single joint, separate, or head of household) Column B (for spouse only when filing separate, and box 3 is checked)

38. Montana adjusted gross income (From line 37) 38. 60,736 38.

Deductions Check only one

39. (A) Standard deduction: [X] (A) } 39. 6,660 39.

(B) Itemized deductions: [] (B) }

40. Subtract line 39 from 38 and enter balance. 40. 54,076 40.

Exemptions (All filers are entitled to at least one exemption)

41. Multiply \$1,780 times the number of exemptions on line 5 41. 8,900 41.

42. Taxable income. Subtract line 41 from line 40 42. 45,176 42.

STOP Nonresidents and Part-Year Residents complete and attach Schedules III and IV Form 2A, before proceeding

43. Tax from table below. Non/part year residents enter the amount from line 131, Form 2A, Schedule IV. If line 42 is less than zero, enter zero here. 43. 3,074 43.

44. Tax on lump sum distributions (see instructions for this line). Attach Federal Form 4972 44. 3,074 44.

45. Subtotal—Add lines 43 and 44. Subtotal 45. 3,074 45.

46. Credits from Form 2A, line 113, Schedule II 46. 3,074 46.

47. Balance—Subtract line 46 from 45 and enter difference (but not less than zero). 47. 3,074 47.

48. Recapture investment credit Attach Form RIC. 48. 48.

49. Recapture tax and withdrawal penalties (specify) 49. 49.

50. For each of the programs below enter any amount you and your spouse want to contribute. Enter totals in boxes (see instructions for details).

50. 50.

54. Total Tax—Add lines 47, 48, 49 and 50. Total 54. 3,074 54.

55. Combine amounts shown on line 54 columns A and B. 55. 3,074 55.

56. Montana tax withheld. Attach withholding statements 56. 4,340 56.

57. Payments of 2003 estimated tax and amounts credited from previous year 57. 57.

58. Payment made with extension 58. 58.

59. Elderly Homeowner/ Renter Credit Attach Form 2EC 59. 59.

60. Total of lines 56 thru 59. Total 60. 4,340 60.

61. Combine amounts shown on line 60 columns A and B 61. 4,340 61.

62. If line 61 is larger than line 55 enter the difference. This is your overpayment. 62. 1,266 62.

63. Amount on line 62 to be applied to 2004 estimate 63. 63.

64. Enter the amount from line 62 you want refunded to you (refunds more than \$1.00 will be issued) Refund. 64. 1,266 64.

Refund Returns: Mail to Dept. of Revenue, PO Box 6577, Helena, MT 59604-6577

If you wish to use direct deposit enter your RTN# and ACCT# below. See instructions on page 6.

RTN# 2531174576 ACCT# 12389

65. If line 55 is larger than line 61 enter tax due (If you owe see instructions for this line) Tax Due 65. 65.

Send your check or money order with payment coupon to: Dept. of Revenue, PO Box 6308, Helena, MT 59604-6308.

If you choose to pay your tax due by credit card visit our website at www.discoveringmontana.com/revenue and enter your confirmation number here. See instructions on page 6.

Check this box if at least 2/3 of your gross income is from farming. (attach breakdown of computations) []

Check here if estimated payments were made using the annualization method. (Attach Montana Form EST-P) []

Check here if you do not need state income tax forms and instructions mailed to you next year. Tax forms are also available on the internet. []

Underpayment penalty See Worksheet VII, Schedule W... 66. 66.

Late filing penalty—See page 2. 67. 67.

Late payment penalty—See page 2. 68. 68.

Interest 1% (.01) per month. 69. 69.

Total of lines 65 through 69. 70. 70.

Extension - Check this box and attach copies of federal extension(s) to receive a valid Montana extension. See Page 2 of instructions for details. []

Name, address and telephone number of preparer

May the DOR discuss this return with the preparer shown above? yes [] no []

Questions? Please call (406) 444-6900 or TDD (406) 444-2830 for hearing impaired.

X 601-555-5430 X

Your signature is required Date Daytime telephone number Spouse signature Date

I declare under penalty of false swearing that the information in this return and attachments is true, correct and complete.

If you electronically file, keep this form for your records (do not send to the Department of Revenue).

Tax Table

If Taxable Income is:

Over	But not over	Multiply by	and Subtract = Tax
\$ 0	\$ 2,200	X ... 2 %	\$ 0
\$ 2,200	\$ 4,400	X ... 3 %	\$ 22
\$ 4,400	\$ 8,900	X ... 4 %	\$ 66
\$ 8,900	\$ 13,300	X ... 5 %	\$ 155
\$ 13,300	\$ 17,800	X ... 6 %	\$ 288

If Taxable Income is:

Over	But not over	Multiply by	and Subtract = Tax
\$ 17,800	\$ 22,200	X ... 7 %	\$ 466
\$ 22,200	\$ 31,100	X ... 8 %	\$ 688
\$ 31,100	\$ 44,500	X ... 9 %	\$ 999
\$ 44,500	\$ 77,800	X ... 10 %	\$ 1,444
\$ 77,800		X ... 11 %	\$ 2,222

Example = taxable income \$2,400 x 3% (.03) = \$72 subtract \$22 = \$50 tax

2003 Individual Income Tax Worksheet

Worksheet VIII - Taxable Social Security

The portion of your social security benefits taxable to Montana may be different than what is taxable to federal. Complete Worksheet VIII, Form W to determine your Montana taxable social security.

None of your social security benefits are taxable to Montana if the only benefits you receive are from the Railroad Retirement Board. If you only received an RRB-1099 and have federal taxable social security reported on line 15b, exclude 100% of this amount of line 35.

Filing Status Check one		1. Single <input type="checkbox"/>		2. Married filing joint return <input checked="" type="checkbox"/>		3. Married and both filing separate returns on this form <input type="checkbox"/>		4. Married and both filing separate returns on separate forms <input type="checkbox"/>		5. Married filing separate return and spouse is not filing <input type="checkbox"/>		6. Head of Household <input type="checkbox"/>	
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		Column A For single, joint separate or head of household	Column B For spouse only when filing separate and box 3 is checked		
1.	Enter the total amount from box 5 of all your SSA-1099 forms. Do not include amounts from Form RRB-1099	1.	5,200		1.
2.	Enter one-half of line 1	2.	2,600		2.
3.	Enter the total of the amounts from Form 2 lines 6 through 12, 13b, 14b, 16, and 17	3.	62,390		3.
4.	Enter the amount, if any, from Form 2 lines 21 and 22, along with tax exempt interest reported on Federal Form 1040, line 8b not included of Form 2 line 21	4.	0		4.
5.	Add lines 2, 3, and 4	5.	64,990		5.
6.	Enter the total of the amounts from Form 2 lines 19 (excluding student loan interest and tuition and fees), 27, 29, 30 and the state refund, capital gains exclusion and tip deduction reported on line 35	6.	0		6.
7.	Is the amount on line 6 less than the amount on line 5? <input type="checkbox"/> No Stop here. None of your social security benefits are taxable. <input checked="" type="checkbox"/> Yes Subtract line 6 from line 5	7.	64,990		7.
8.	Enter: \$32,000 in Column A if you checked Box 2. \$25,000 in Column A if you checked Box 1 or Box 6. \$16,000 in Column A and B if you checked Box 3, 4, or 5. }	8.	32,000		8.
9.	Is the amount on line 8 less than the amount on line 7? <input type="checkbox"/> No Stop here. None of your social security benefits are taxable. <input checked="" type="checkbox"/> Yes Subtract line 8 from line 7	9.	32,990		9.
10.	Enter: \$12,000 in Column A if you checked Box 2. \$ 9,000 in Column A if you checked Box 1 or Box 6 \$ 6,000 in Column A and B if you checked Box 3, 4, or 5. }	10.	12,000		10.
11.	Subtract line 10 from line 9, if zero or less, enter zero	11.	20,990		11.
12.	Enter the smaller of line 9 or line 10	12.	12,000		12.
13.	Enter one-half of line 12	13.	6,000		13.
14.	Enter the smaller of line 2 or line 13	14.	2,600		14.
15.	Multiply line 11 by 85% (.85). If line 11 is zero, enter zero	15.	17,842		15.
16.	Add lines 14 and 15	16.	20,442		16.
17.	Multiply line 1 by 85% (.85)	17.	4,420		17.
18.	Taxable social security benefits. Enter the smaller of line 16 or line 17.	18.	4,420		18.
19.	Enter the amount of social security taxable on your federal return.	19.	4,420		19.
20.	a. If line 19 is greater than line 18, enter the difference here and on line 35 of Form 2	20a.			20a.
	b. If line 19 is less than line 18, enter the difference here and on line 23 of Form 2	20b.			20b.
If line 19 equals line 18, no adjustment is necessary.					

Attach this form to your tax return. If you electronically file, keep this form for your records (do not send to the Department of Revenue).